

By: Ritter

H.B. No. 2599

A BILL TO BE ENTITLED

AN ACT

relating to the definition of chewing tobacco for purposes of the taxes imposed on cigars and other tobacco products.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. Section 155.001, Tax Code, is amended by adding Subdivision (1-a) and amending Subdivision (15) to read as follows:

(1-a) "Chewing tobacco" means any leaf tobacco that is not snuff and that is:

(A) suitable for chewing, including Twist, plug, and scrap; or

(B) not intended to be smoked.

(15) "Tobacco product" means:

(A) a cigar;

(B) smoking tobacco, including granulated, plug-cut, crimp-cut, ready-rubbed, and any form of tobacco suitable for smoking in a pipe or as a cigarette;

(C) chewing tobacco~~[, including Cavendish, Twist, plug, scrap, and any kind of tobacco suitable for chewing];~~

(D) snuff or other preparations of pulverized tobacco; or

(E) an article or product that is made of tobacco or a tobacco substitute and that is not a cigarette.

SECTION 2. The change in law made by this Act does not affect tax liability accruing before the effective date of this

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1 Act. That liability continues in effect as if this Act had not been
2 enacted, and the former law is continued in effect for the
3 collection of taxes due and for civil and criminal enforcement of
4 the liability for those taxes.

5 SECTION 3. This Act takes effect September 1, 2011.